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General Assembly

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Fifty-fourth session
Fifth Committee
Agenda item 117
Financial reports and audited financial statements, and reports of the Board of Auditors

Draft resolution submitted by the Chairman following informal consultations

The General Assembly,

Having considered, for the year ended 31 December 1998, the audited financial statements and the report of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees,[1] the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors,[2] the note by the Secretary-General transmitting a letter dated 29 June 1999 from the Chairman of the Board of Auditors transmitting the report of the Board on implementation of its recommendations,[3] the report of the Secretary-General on the year 2000 compliance issue,[4] the report of the Secretary-General on the hiring and use of consultants in the Secretariat,[5] the note by the Secretary-General transmitting a letter dated 29 June 1999 from the Chairman of the Board of Auditors transmitting the comments of the Board on the hiring and use of consultants in the Secretariat[6] and the report of the Advisory Committee on Administrative and Budgetary Questions,[7]

1. *Notes* the measures taken by the United Nations High Commissioner for Refugees to implement the recommendations of the Board of Auditors;

2. *Accepts* the audited financial statements and the report of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees;[1]

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[1] *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 5E* (A/54/5/Add.5).
[2] A/54/140 and Add.1.
[3] A/54/159 and Corr.1.
[4] A/C.5/54/3.
[5] A/54/164.
[6] A/54/165.
[7] A/54/441.

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3. *Approves* all the recommendations and conclusions of the Board of Auditors and endorses the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions,[7] subject to the provisions of the present resolution;

4. *Commends* the Board of Auditors for the improvement in the format of its report;

5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors;[2]

6. *Accepts* the report of the Board of Auditors on the implementation of the recommendations of the Board;[3]

7. *Takes note* of the report of the Secretary-General on the hiring and use of consultants in the Secretariat[5] and of the note by the Secretary-General transmitting the comments of the Board of Auditors thereon;[6]

8. *Requests* the Secretary-General to continue to implement the guidelines for the hiring and use of consultants and individual contractors, in full conformity with the provisions of section VIII of its resolution 53/221 of 7 April 1999;

9. *Requests* the Board of Auditors to monitor the implementation of the guidelines for the hiring and use of consultants and individual contractors in the Secretariat as revised by the General Assembly in paragraph 11 of section VIII of its resolution 53/221;

10. *Also requests* the Board of Auditors to monitor the implementation of the provisions of section VIII of its resolution 53/221 on consultants and individual contractors.